



CANNON BUILDING
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STATE OF DELAWARE
DEPARTMENT OF STATE

DIVISION OF PROFESSIONAL REGULATION

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PUBLIC MEETING MINUTES:	BOARD OF ACCOUNTANCY
MEETING DATE AND TIME:	Wednesday, January 19, 2011 at 8:30 a.m.
PLACE:	861 Silver Lake Boulevard, Dover, Delaware Conference Room B , second floor of the Cannon Building
MINUTES APPROVED:	February 16, 2011

MEMBERS PRESENT

Robert Mosch, Professional Member, President
Michael Wollaston, Professional Member, Secretary
James Cohee, Professional Member
Robert Pareta, Educational Member
Judith Scarborough, Professional Member

ABSENT

Sharron Cirillo, Professional Member
Gary Pippin, Public Member
Carmetah Murray, Public Member

DIVISION STAFF/DEPUTY ATTORNEY GENERAL

Daniel Stevenson, Deputy Attorney General
Diane Crockett, Administrative Specialist II
Nancy Fields, Administrative Specialist II
Roger Akin, Hearing Officer

ALSO PRESENT

Dana Rubenstein, Delaware Society of CPA's
Lorena Hartnett, Court Reporter

CALL TO ORDER

Mr. Mosch called the meeting to order at 9:08 a.m.

REVIEW OF MINUTES

A motion was made by Mr. Paretta, seconded by Mr. Cohee to approve the minutes of November 17, 2010 meeting. The motion was unanimously carried.

UNFINISHED BUSINESS

Re-Review of Consent Order

A motion was made by Mr. Wollaston, seconded by Mr. Paretta, to accept the Consent Order for KPMG, LLP regarding Complaints 04-06-09 and 04-10-09. The motion unanimously carried.

Re-Review of Applications

A motion was made by Mr. Cohee, seconded by Mr. Paretta to approve the applications of Heidi Metzger and Carole Colas and to table the applications of Nadine Stephens, due to lack of 1 credit in taxation, Tao Wang, due to lack of DE specific ethics and completion of CPE log, Shino Umemoto, due to lack of DE specific ethics and evidence that supervisor is a licensed CPA, and Eun Jeong Kim, due to lack of supervised work experience affidavit. The motion was unanimously carried.

Review of Delaware Ethics CPE

Mr. Cohee reviewed and denied the Delaware Ethics CPE submitted by Thomson Reuters stating that there were major omissions and corrections that need to be made. Thomson Reuters will be notified of the deficiencies.

Signing of Decision and Order

Mr. Stevenson presented the Board with the Decision and Order from the Rule to Show Cause hearing held on November 17, 2011 for Stephen VanArsdell. The Board accepted and signed the Order as written.

Correspondence

The Board reviewed a letter from Ralph Estep questioning whether or not he needs to continue his quarterly reports through his probationary period. After reviewing his Decision and Order the Board determined that they want him to continue submitting his reports.

At the November 17, 2010 meeting, the Board requested that Kenneth Hersen submit a syllabus, course descriptions, and proof of accreditation in order to respond to his request for clarification of Rule 11.0 regarding courses taken as part of the University of London's Postgraduate Diploma in Laws. He wanted to know the extent to which he could use completed classes towards the satisfaction of cpe hours required for renewal

After review, the Board approved the courses to be used towards his CPE renewal requirement.

The Board reviewed a CPE review request from Jill Kienzle who wanted to know if she met CPE requirements. The Board approved her classes.

The Board reviewed and answered questions submitted by Janene Lee from NASBA seeking CPE clarification. She recently joined the staff at NASBA's Compliance Services and is researching State rules to ensure that NASBA has the required cpe requirements accurately programmed in their CPE Tracking/Calibrate systems.

The Board reviewed a request from Stephanie Horton who asked the Board to allow her to use her three passing CPA exam sections, which have expired, and not be required to re-test those sections. She stated that she was not able to complete all the exams within the required time window due to work overload. Her request was denied.

Compliance to Decision and Order

A motion was by Mr. Wollaston, seconded by Ms. Scarborough to accept submitted documents from Jeffrey Minner and Lei Han as being in compliance with their Decision and Order lifting their suspension status, and to revoke the licenses of Hyung Tae Kim for not completing DE specific ethics course and Lily Yu Lai Cheung, Olugbenga Sonola, Jing Zou, and Nassar Odeh for not submitting the requested documents. The motion unanimously carried.

PTD Hearings

Robert Roth, Jr.

Mr. Roth notified the Board that he was withdrawing his application for consideration.

The hearing was cancelled.

Lisa Harvey-Cicione

Mr. Stevenson stated the purpose of the hearing was to allow Lisa Harvey-Cicione the opportunity to provide proof to the Board that she meets the qualifications of licensure after the Board proposed to deny her application. The denial was based on Ms. Harvey-Cicione not meeting CPE requirements and not submitting the documentation requested by the Board.

Ms. Harvey-Cicione was present.

Board members were introduced and the applicant was sworn in by the court reporter.

Mr. Stevenson entered into evidence Board Exhibit 1, which included notice of today's hearing, her application, and documents sent in by Ms. Harvey-Cicione proving she completed required DE specific ethics course. Ms. Harvey-Cicione testified that there was no date on letter she received which told her when the CPE was due.

The Board went off the record to go into deliberations.

The Board went back on the record.

A motion was made by Mr. Mosch, seconded by Mr. Paretta, to approve Ms. Harvey-Cicione's application since she is in compliance with CPE requirement but the credit hours cannot be used for next renewal period. The motion unanimously carried.

Disciplinary Hearing

Ralph Estep

The disciplinary hearing for Ralph Estep will be rescheduled due to lack of quorum of the Board and due to a request from his attorney for a continuance due to illness. The hearing has been rescheduled for May 18, 2011.

NEW BUSINESS

Ratification of CPA Certificate Applications

A motion was made by Mr. Cohee, seconded by Mr. Paretta to ratify the applications of Althea Williams, Toshiro Asahi, Kaushik Sheth, Lhundup Amdo, Clinton Ball, Ihab Galal, Ankit Gupta, Masashi Hayami, Kentaro Nakamura, HyunSoo Kim, Chanwoo Park, Shunichi Ikeda, Shailesh Thakkar, Devangkumar Prajapati, and Sarbani Dhur. The motion was unanimously carried.

Review of CPA Permit Applications

A motion was made by Mr. Wollaston, seconded by Mr. Paretta, to approve the applications of Brian Stratton, Laxmikant Jakhotiya, Ohshi Kotajima, Kota Ono, Shivei Nakashim, Gregory Barbish, Jr., Christian LaSpada, Kenichi Takeda, Jeffrey Kowalczyk, HyunSoo Kim, and Balachander Venkataramanan and to table the applications of Helen Choi pending a supervised work experience affidavit signed by a U.S. CPA, and Satoshi Nagasaka, pending a notarized supervised work experience affidavit.

Review of CPA Certificate and Permit to Practice Applications

A motion was made by Mr. Paretta, seconded by Mr. Wollaston to approve the applications of Sevgi Celik, Izumi Miki, Burcu Selmi, Gregory Moser, Jr., Atef Zaki, Gopal Padhee, Sushma Iyer, Adeline Somda, Yan Liu, Fiya Lau, Johnny Clerkley, George Adams, Shuwei Liu, Gregory Dillon, Jason Brand, Dimpal Patel, Kleanthis Karavangelos, Elizabeth Brondyke, Katherine Shoja, and Matthew Smith, and to table the applications of Hai-Ran Xu, pending completion of auditing and tax courses, Bradley Feeney, pending experience in internal auditing and preparation of financial statements, Delia Hipolito, pending completion of taxation course, Qin Yang, pending completed supervised work experience affidavit, Audley Porter, pending work experience affidavit signed by supervisor, Wayne Thompson, pending completion of a degree, Gaurang Shah, pending audit work experience, and Takashi Watanabe, pending official transcripts and notarized supervisory work experience affidavit.

Review of Firm Applications

A motion was made by Mr. Cohee, seconded by Mr. Paretta to approve the applications of Independence CPA Services, LLC, Tina M. Johnson, CPA, Ralph V. Estep, E.A., P.A., and Ratledge & Associates, LLC.

Review of CPA Certificate Applications

A motion was made by Ms. Scarborough, seconded by Mr. Wollaston to approve the applications of Kevin Chou, Ansel Temporal, and Joohee Kim, and to table the application of

Michael Beck pending completion of additional accounting hours. The motion was unanimously carried.

Complaint Status

04-02-08 – Hearing February 2011
04-03-08 – Hearing March 2011
04-12-08 – Closed
04-15-08 – Hearing March 2011
04-04-09 – Hearing January 2011
04-06-09 – Forwarded to Office of Attorney General
04-07-09 – Hearing March 2011
04-10-09 – Forwarded to Office of Attorney General
04-01-10 – Closed
04-02-10 – Assigned
04-03-10 – Assigned
04-07-10 – Assigned
04-01-11 – Assigned

OTHER BUSINESS BEFORE THE BOARD (for discussion only)

None

PUBLIC COMMENT

No public comment.

NEXT SCHEDULED MEETING

The next meeting will be held on Wednesday, February 16, 2011 at 8:30 a.m. in Conference Room B, second floor of the Cannon Building, 861 Silver Lake Boulevard, Dover, Delaware.

ADJOURNMENT

A motion was made by Mr. Mosch, seconded by Mr. Cohee to adjourn the meeting. The motion was unanimously carried. The meeting adjourned 11:35 a.m.

Respectfully submitted,

Diane Crockett
Administrative Specialist II